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FEB 10 2006

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February 10, 2006

VIA FACSIMILE

To: Examiner Stehen M. Hepperle
Group Art. Unit: 3753
U.S.P.T.O.

Facsimile No.: (571) 273-8300

From: James E. Howard

Facsimile No.: (703) 761-2375 or 76

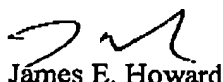
Re: Enclosed Amendment After-Final Under 37 CFR §1.116 and Excess Claim Fee Payment
Letter
U.S. Patent Application Serial No. 10/662,297
Your Reference: K06-156876M/TBS
Our Reference: NGB.294

Dear Examiner Hepperle:

Enclosed for filing is an Amendment in response to the Final Office Action mailed on November 10, 2005, together with two copies of Excess Claim Fee Payment Letter, which should place the above-referenced case in condition for allowance.

Thank you in advance for your kind consideration on this case.

Very truly yours,


James E. Howard

JEH/geb
Enclosures
Total pages transmitted: 22

K06-156876M/TBS

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Akihisa Umetani

Serial No.: 10/662,297

Group Art Unit: 3753

Filed: September 16, 2003 Examiner: Stephen M. Hepperle

For: DAMPER VALVE AND HYDRAULIC POWER STEERING APPARATUS USING
THE SAMEHonorable Commissioner of Patents
Box AF
Alexandria, VA 22313 - 1450RECEIVED
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FEB 10 2006EXCESS CLAIM FEE PAYMENT LETTER

Sir:

Transmitted herewith is an amendment in the above-identified application. The fee has been calculated and is transmitted as shown below.

	<u>AFTER AMENDMENT</u>	<u>PREV. PAID FOR</u>	<u>EXTRA CLAIMS PRESENT</u>	<u>RATE</u>	<u>FEES DUE</u>
Total Claims	21	20	= 1	x \$50.00	\$ 50.00
Indep. Claims	4	4	= 0	x \$200.00	\$ -
TOTAL ADDITIONAL FEE FOR THIS AMENDMENT					\$ 50.00

The Commissioner is authorized to charge Attorney's Deposit Account No. 50-0481 in the amount of \$50.00 to cover the excess claim fees. A duplicate copy of this sheet is enclosed.

The Commissioner is authorized to charge any deficiencies in fees and credit any overpayment of fees to Attorney's Deposit Account No. 50-0481.

Respectfully Submitted,

James E. Howard, Esq.
Registration No. 39,715Date: 2/10/06MCGINN INTELLECTUAL PROPERTY
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(703) 761-4100
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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Akihisa Umetani

Serial No.: 10/662,297

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THE SAMEHonorable Commissioner of Patents
Box AF
Alexandria, VA 22313 - 1450RECEIVED
CENTRAL FAX CENTER
FEB 10 2006AMENDMENT AFTER FINAL REJECTION UNDER 37 C.F.R. §1.116

Sir:

In response to the Office Action dated November 10, 2005, please amend the above-identified application as follows:

INTRODUCTORY COMMENTS

Claims 1-21 are all the claims presently pending in the application. Claims 1, 7, 11, 14, and 17 are amended to more clearly define the invention and claim 21 is added. Claims 1, 7, 11, and 17 are independent.

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